

IN THE SPECIFICATION:

Kindly amend the paragraph beginning at page 8, line 13 as follows.

After the word lines or the bit lines are formed through a common process, an interlayer dielectric film is completely buried between the word lines or the bit lines before an insulating film spacer is formed. At this time, as the distance between the word lines or the bit lines is sufficiently secured since the insulating film spacer is not formed, ~~between~~ the word lines or the bit lines can be easily buried using the interlayer dielectric film without voids. Thereafter, after only an interlayer dielectric film in a region where the plug will be formed is removed, an insulating film spacer is formed on the sidewall of the word lines or the bit lines, which is are exposed by the removed interlayer dielectric film